

Georgia Department of Transportation Federal Aviation Administration Aviation Fuel Tax Revenue Use Compliance Plan

Background

On November 7, 2014, the Federal Aviation Administration (FAA) published a final amendment to its policy on Federal requirements for the use of proceeds from taxes on aviation fuel (78 FR 69789, November 21, 2013), (79 FR 5318, January 31, 2014). The action adopted an amendment to FAA's Policy and Procedures Concerning the Use of Airport Revenue published in the Federal Register at 64 FR 7696 on February 16, 1999 ("Revenue Use Policy"). The action confirmed FAA's long-standing policy on Federal requirements for the use of proceeds from taxes on aviation fuel. Under Federal law, airport operators that have accepted Federal assistance may use airport revenues only for airport-related purposes. State and local taxes on aviation fuel are subject to the FAA airport revenue use requirements. The statutory revenue use requirements apply to certain State and local government taxes on aviation fuel, as well as to revenues received directly by an airport operator. The amendment to the Revenue Use Policy formally adopted FAA's interpretation of the Federal requirements for use of revenue derived from taxes on aviation fuel.

As a requirement of the policy amendment, an airport sponsor or state government submitting an application under the Airport Improvement Program must provide assurance that revenues from State and local government taxes on aviation fuel will be used for aviation/airport-related purposes. These purposes include airport capital and operating costs, and State aviation programs. The policy amendment applies prospectively to use of proceeds from both new taxes and to existing taxes that do not qualify for grandfathering from revenue use requirements. Taxes on the sale of aviation fuels that are grandfathered are defined as those enacted and in use on or prior to December 30, 1987. For existing taxes that do not qualify for grandfathering, the FAA will allow up to three years to transition to full compliance but not later than December 8, 2017.

FAA is also requiring by this amendment that State and local governments prepare an action plan that will document to the FAA how States and local governments will comply with this amendment. The action plan should detail the process necessary to develop reporting requirements and tracking systems for discrete information on State and local aviation fuel tax revenues. The plan may include a reasonable transition period, not to exceed three years, during which the FAA would agree, in an exercise of its prosecutorial discretion, not to take adverse action against a non-sponsor State or local government. State and local governments are required to submit their action plans to the FAA within a year of the effective date of the notice which will be December 8, 2015.

Georgia's Compliance Perspective

The Georgia Department of Transportation (Department) has interest to comply with the policy amendment as it directly receives federal funding for aviation system planning purposes and also is a Federal Block Grant State. The Block Grant Program contracts the FAA's responsibility for the Airport Improvement Program for general aviation airports directly to the Department charging it with compliance efforts related to federal requirements. The Department, through its Aviation Program distributes federal funds to airports and enforces federal requirements as required by contract obligations. The policy amendment has significant implications for the Department to ensure the State's

Airports maintain eligibility to receive the maximum federal funding but also are in compliance with the policy amendment as required by contract.

The Local Government Airport Sponsor Plan for compliance described below is intended for federally eligible and obligated general aviation airports under the State Block Grant Program administered by the Department. The Local Government Airport Sponsor Plan does not cover Georgia's seven commercial service airports. These commercial service airports in Albany, Atlanta, Augusta, Brunswick, Columbus, Savannah and Valdosta will be responsible for submitting their plans or notifications to the local taxing authorities directly to the FAA. Local Government Airport Sponsors may opt out of the Local Plan below and submit their own Plan directly to the Department and FAA as long as the policy requirements are met.

Coordination Among State Agencies

The Department has coordinated with the Georgia Department of Revenue, Governor's Office of Planning and Budget and the State Attorney General's office to develop this action plan. Information provided by the Department of Revenue in Appendix A contains a historical listing of all State and local taxes and the date they were enacted to determine applicability for inclusion in this action plan. Appendix B contains a listing as of October 2015 of all state and local taxes currently being levied. Generally the following types of taxes can be levied on aviation fuels in Georgia:

Jet A Fuel (for turbine engines)

State Taxes

Sales Tax on the Retail Price passed in 1951*	3%
Sales Tax on the Retail Price passed in 1989	1%

**Not Subject to FAA Aviation Fuel Tax Revenue Policy since it was enacted prior to 1987.*

Local Taxes

The following are typical local sales taxes which may be enacted as a percentage of retail sales:

• Local Option (LOST)	1%
• Education (ELOST)	1%
• Special Purpose (SPLOST)	1%
(SPLOST tax is exempted in Clayton County)	
• MARTA (grandfathered in Fulton and DeKalb but not in Clayton County)	1%
• Homestead	1%
• Other (i.e. Municipal)	1%

Avgas (for piston engines)

State Taxes

Motor Fuel Tax	\$.01 per gallon
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Local Taxes

The following are typical local sales taxes which may be enacted as a percentage of retail sales:

- Local Option (LOST) 1%
- Education (ELOST) 1%
- Special Purpose (SPLOST) 1%
- MARTA (grandfathered in in Fulton and DeKalb but not in Clayton County) 1%
- Homestead 1%
- Other (i.e. Municipal) 1%

As mentioned above, the FAA Policy Clarification for Aviation Fuel Tax Revenues provides taxes may be grandfathered if enacted prior to December 30, 1987. In 1951 Georgia's first State sales tax was enacted at rate of 3 % which is grandfathered according to the FAA Policy Amendment. The Tax Code section for imposing the 3% State sales tax was under former Georgia Code Section 91A-4502 and enacted as Ga. L. 1951, p. 360. That Code Section is now codified at O.C.G.A. 48-8-30. In 1989 the State sales tax increased by 1% for a current total of 4%. The 1% State sales tax enacted in 1989 is subject to the FAA's Aviation Fuel Tax Revenue Policy.

State of Georgia Action Plan

The Georgia Department of Revenue (DOR) is charged with implementing the state tax code, providing data and monitoring tax issues of the State. On July 1, 2015 the DOR implemented new tax reporting requirements for State and local taxes on aviation fuels. These new requirements will enable the State to annually track and report on a statewide and county by county basis the amount of State and local tax revenues collected that are subject to the FAA policy. An annual report, based on the state's fiscal year beginning in July and ending in June, will be produced by the DOR not later than October 15th each year beginning in 2016 and list the total annual amount of local aviation fuel tax collection for each county and list the total amount of State sales tax and State motor fuel tax collected on aviation fuels. Local taxes on aviation fuels will be reported at a county level and not by the delivery point within each county. If there are multiple federally eligible airports in a given county, the airports will be responsible for determining their pro rata share of the local taxes generated in their County. For State compliance purposes, the total amount of State sales tax collected is the amount the State is required to be invested in the State's Aviation Program or for airport purposes according to the policy clarification.

Beginning in October 2016, the State will have the DOR's FY16 year-end report documenting the State and local tax collections generated by aviation fuel sales. The amount of State taxes collected in FY16 will be the Department's budget request to the Governor's Office of Planning and Budget for the next fiscal year's budget which will begin on July 1, 2017. Once the state budget is passed by Georgia's General Assembly traditionally in late April, the Department will review the prior year state tax collections against the amount appropriated for funding for the State's Aviation Program in the upcoming fiscal year. The Department will report to the FAA not later than July 1st each year compliance with the federal policy as documented by its review of prior year collections against appropriations to the state's Airport Aid Program.

Recurring Each Year Thereafter:

October 31 st of Each Year	The Department's Aviation Program will provide to the Department's Budget Office the DOR annual report of the State sales tax revenue generated by aviation fuel in the preceding fiscal year of July 1 st to June 30 th . This report will provide the basis for the Department's budget request to the Governor's Office of Planning and Budget for the upcoming year.
July 1 st Following Year	The Department will provide to the FAA a certification that the funds appropriated to the State's Airport Aid Program for the coming year is equal to or exceeds the amount of reported collections in State taxes on aviation fuel for the previous fiscal year. The certification will be accompanied by the DOR annual State and local sales tax on aviation fuels report and an approved budget document for the State as published with the specific line item appropriation for the Airport Aid Program identified in the certification.

Action Plan for Local Government Airport Sponsors of General Aviation Airports

The Department's Aviation Program will be responsible for reviewing the annual DOR report of the local sales tax revenue generated by aviation fuel in the preceding fiscal year of July 1st to June 30th. By October 31st beginning in 2016 and each year thereafter, the Department will provide to each federally eligible general aviation airport sponsor the amount of local aviation fuel tax collections reported by DOR for the preceding fiscal year. This information will allow the Airport Sponsor to plan for the allocation of funding in an amount equal to or in excess of the local tax collections in the coming year. By November 30th each year beginning in 2017, the Department will require each general aviation airport sponsor, who is under federal obligation to report (see Appendix A for list of Federal Obligated Airports covered by this plan), to provide a certification for the preceding fiscal year of the amount of local funds invested in the airport(s) in the County which the airport(s) reside. Local funds invested in the airport can include fully documented in-kind services. The reporting of the local contribution will begin for the fiscal year of July 1, 2016 to June 30, 2017.

The required reporting will include a certification by the Airport Sponsor of the reconciliation of the taxes generated in the preceding year and the amount of funding or in-kind services rendered to the airport in the same year. Supporting documentation such as an annual audit for the airport or local government with the revenue line item noted or the inter-government in-kind services noted. The Department will request this certification information from the Airport Sponsor on or about October 31st of each year and it will be due not later than November 30th of the same year. The Department will formally report to the FAA the status of compliance for all general aviation airports.

For any deficiencies noted in the certifications, the Department will work with the Airport Sponsor and the local taxing authorities to develop a corrective action plan.

In consultation with the FAA, any follow-up consequences for non-compliance will be determined and carried out by the Department based on Georgia's FAA State Block Grant Program agreement.

Appendix B attached hereto contains a historical listing of local taxes by county and includes the date of enactment and expiration. Appendix C also attached hereto lists currently enacted local taxes as of October 1, 2015.

Under the FAA’s Aviation Fuel Tax Revenue Policy, if a local airport sponsor is not the taxing authority, i.e. a city owned airport in a county or an airport authority, the local airport sponsor will be required to demonstrate a good faith effort to request that the aviation fuel taxes being collected be returned to the airport. At a minimum, a good faith effort will entail a letter to the taxing authority detailing the requirements of the policy and the potential ramifications/action for non-compliance if there are not sufficient legal reasons for withholding the local tax revenues generated from aviation fuel sales. Additionally, the local airport sponsor will need to document the response from the taxing authority indicating their ability to convey the local fuel tax revenue or the legal reasons for not returning the local tax revenue to the airport. If pertinent, this documentation will be required to demonstrate the good faith effort and will be supplied at the time of certification of funding from the local airport sponsor not later than November 30th for the preceding fiscal year.

Recurring Each Year Thereafter:

October 31 st of Each Year	The Department will provide local airport sponsors with a report of the sales tax generated by aviation fuel in the preceding fiscal year beginning July 1 st through June 30 th in the County in which the Airport resides. This report will provide the basis for a certification by the local airport sponsor that an amount equivalent to the aviation fuel taxes collected and reported by the DOR in the preceding year has been invested in the airport.
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November 30 th of Each Year	The local Airport Sponsor will provide a certification to the Department indicating the amount invested in the airport in the preceding year was equivalent to or exceeded the amount of revenue collected on local aviation fuel taxes. The certification will indicate whether there was funding provided to match the revenue report noted above or whether there was in-kind services provided that would equal the local aviation fuel tax revenue generated. In-kind services will be described in the certification with the amount so stated that equals or exceeds the taxes generated by aviation fuel sales. The certification will be accompanied by an annual audit conducted by the local Airport Sponsor/local government.
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If the funding amount invested in the airport is less than the amount reported by DOR for aviation fuel tax collections, the Sponsor will provide a corrective action plan to invest the deficient amount into the airport within the next 12 months.

Accompanying the certification should be any letters sent to the taxing authorities that do not have a direct governmental affiliation to the Airport Sponsor indicating the federal requirement to provide the tax revenue generated by aviation fuel sales. The letter should also contain the potential enforcement actions that could be taken by the federal government to include eligibility for future grants and civil fines per the FAA Revenue Use Policy.

December 15th of Each Year If a certification is not received by The Department, a final request will be sent to the Sponsor indicating a deadline for submission and if this deadline is passed with no certification, suspension of future FAA funding may occur until such is received.

January 15th of Each Year If no certification is received for a specific Sponsor, The Department will confer with the FAA to determine enforcement actions that will be instituted based on the circumstances of the local airport sponsor.

This process will begin on October 31, 2016 with the transmission of the first revenue report for the preceding fiscal year by the Department. This will allow the local airport sponsor one year to make budget adjustments and notification to the taxing authorities indicating the requirements of the Revenue Use Policy. Beginning October 31, 2017, the certification requirement above will commence.

Any questions regarding the Department's compliance plan should be addressed to Carol Comer, Director, Division of Intermodal, Georgia Department of Transportation at (404) 347-0573.

**Georgia Department of Transportation
Federal Aviation Administration
Aviation Fuel Tax Revenue Use Compliance Plan**

**Appendix A
Federally Obligated Airport Sponsors
Under the Block Grant Program
November 1, 2015**

City	Airport	LocID
Adel	Cook County	15J
Alma	Bacon County	AMG
Americus	Jimmy Carter Regional	ACJ
Ashburn	Turner County	75J
Athens	Athens/Ben Epps	AHN
Atlanta-FFC	Atlanta Regional Falcon Field	FFC
Atlanta-4A7	Atlanta South Regional	4A7
Atlanta-RYY	Cobb County-McCollum Field	RYY
Atlanta-CVC	Covington Municipal	CVC
Atlanta-PDK	Dekalb-Peachtree	PDK
Atlanta-FTY	Fulton County Airport-Brown Field	FTY
Atlanta-CCO	Newnan Coweta County	CCO
Atlanta-PUJ	Paulding Northwest Atlanta	PUJ
Augusta-DNL	Daniel Field	DNL
Bainbridge	Decatur County Industrial Air Park	BGE
Baxley	Baxley Municipal	BHC
Blairsville	Blairsville	DZJ
Blakely	Early County	BIJ
Brunswick-SSI	Malcolm McKinnon	SSI
Butler	Butler Municipal	6A1
Cairo	Cairo-Grady County	70J
Calhoun	Tom B. David Field	CZL
Camilla	Camilla-Mitchell County	CXU
Canon	Franklin County	18A
Canton	Cherokee County	CNI
Carrollton	West Georgia Regional - O V Gray Field	CTJ
Cartersville	Cartersville	VPC
Cedartown	Polk County Airport- Cornelius Moore Field	4A4
Claxton	Claxton-Evans County	CWV
Cochran	Cochran	48A
Cordele	Crisp County-Cordele	CKF
Cornelia	Habersham County	AJR
Cuthbert	Lower Chattahoochee Regional	25J

Georgia Aviation Fuel Tax Revenue Use Compliance Plan

Appendix A

Federally Obligated Airport Sponsors

Under the Block Grant Program

November 1, 2015

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City	Airport	LocID
Dalton	Dalton Municipal	DNN
Dawson	Dawson Municipal	16J
Donalsonville	Donalsonville Municipal	17J
Douglas	Douglas Municipal	DQH
Dublin	W H 'Bud' Barron	DBN
Eastman	Heart of Georgia Regional	EZM
Elberton	Elbert County-Patz Field	EBA
Ellijay	Gilmer County	49A
Fitzgerald	Fitzgerald Municipal	FZG
Fort Stewart(Hinesville)	Wright AAF (Fort Stewart)/Midcoast Regional	LHW
Gainesville	Lee Gilmer Memorial	GVL
Greensboro	Greene County Regional	3J7
Griffin	Griffin-Spalding County	6A2
Hazlehurst	Hazlehurst	AZE
Homerville	Homerville	HOE
Jasper	Pickens County	JZP
Jefferson	Jackson County	19A
Jekyll Island	Jekyll Island	09J
Jesup	Jesup-Wayne County	JES
La Fayette	Barwick Lafayette	9A5
La Grange	La Grange-Callaway	LGC
Lawrenceville	Gwinnett County - Briscoe Field	LZU
Louisville	Louisville Municipal	2J3
Macon-MAC	Macon Downtown	MAC
Macon-MCN	Middle Georgia Regional	MCN
Madison	Madison Municipal	52A
McRae	Telfair-Wheeler	MQW
Metter	Metter Municipal	MHP
Milledgeville	Baldwin County	MLJ
Millen	Millen	2J5
Monroe	Monroe-Walton County	D73
Montezuma	Dr. C P Savage Sr.	53A
Moultrie	Moultrie Municipal	MGR
Nahunta	Brantley County	4J1
Nashville	Berrien County	4J2
Perry	Perry-Houston County	PXE
Pine Mountain	Harris County	PIM
Quitman	Quitman Brooks County	4J5

Georgia Aviation Fuel Tax Revenue Use Compliance Plan

Appendix A

Federally Obligated Airport Sponsors

Under the Block Grant Program

November 1, 2015

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City	Airport	LocID
Reidsville	Swinton Smith Field at Reidsville Municipal	RVJ
Rome	Richard B Russell	RMG
Sandersville	Kaolin Field	OKZ
St Marys	St Marys	4J6
Statesboro	Statesboro-Bulloch County	TBR
Swainsboro	East Georgia Regional	SBO
Sylvania	Plantation Airpark	JYL
Sylvester	Sylvester	SYV
Thomaston	Thomaston-Upson County	OPN
Thomasville	Thomasville Regional	TVI
Thomson	Thomson-McDuffie County	HQU
Tifton	Henry Tift Myers	TMA
Toccoa	Toccoa - R G LeTourneau Field	TOC
Vidalia	Vidalia Regional	VDI
Warm Springs	Roosevelt Memorial	5A9
Washington	Washington-Wilkes County	IYY
Waycross	Waycross-Ware County	AYS
Waynesboro	Burke County	BXG
Winder	Barrow County	WDR
Wrens	Wrens Memorial	65J

**Georgia Department of Transportation
Federal Aviation Administration
Aviation Fuel Tax Revenue Use Compliance Plan**

**Appendix B
GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX
HISTORICAL RATE CHART
Effective
October 1, 2015**

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

effective October 1, 2015

COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
060	City of Atlanta	Other Local	10/01/2012	09/30/2016
			10/01/2008	09/30/2012
			10/01/2004	09/30/2008
001	Appling	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			10/01/2004	12/31/2006
			07/01/2000	09/30/2004
		Other Local	01/01/1989	12/31/1989
		LOST	04/01/1987	
		SPLOST	01/01/2012	12/31/2017
			01/01/2006	12/31/2011
			01/01/2001	12/31/2005
			01/01/1996	12/31/2000
		TSPLOST	01/01/2013	12/31/2022
002	Atkinson	ELOST	10/01/2013	09/30/2018
			10/01/2008	09/30/2013
			01/01/2004	09/30/2008
			01/01/1999	12/31/2003
		LOST	07/01/1978	
		SPLOST	04/01/2012	03/31/2017
			04/01/2006	03/31/2012
			04/01/2001	03/31/2006
			04/01/1996	03/31/2001
			01/01/1992	12/31/1995
			01/01/1988	12/31/1991
003	Bacon	ELOST	07/01/2013	06/30/2018
			07/01/2008	06/30/2013
			07/01/2003	06/30/2008
			07/01/1998	06/30/2003
		LOST	04/01/1978	
		SPLOST	04/01/2012	03/31/2018
			04/01/2006	03/31/2012
			04/01/2001	03/31/2006
			04/01/1996	03/31/2001
			04/01/1991	03/31/1996
004	Baker	ELOST	04/01/2015	03/31/2020
			01/01/2009	12/31/2013
			01/01/2004	12/31/2008
			07/01/1998	06/30/2003
		LOST	04/01/1987	
		SPLOST	01/01/2015	12/31/2020
			01/01/2010	12/31/2014
			01/01/2005	12/31/2009

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

effective October 1, 2015

COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
005	Baldwin	ELOST	10/01/2011	09/30/2016
			10/01/2006	09/30/2011
			07/01/2002	09/30/2006
			07/01/1997	06/30/2002
		LOST	04/01/1978	
		SPLOST	04/01/2012	03/31/2018
			04/01/2006	03/31/2012
			04/01/2001	03/31/2006
			04/01/1996	03/31/2001
			04/01/1993	03/31/1996
			10/01/1990	06/30/1992
006	Banks	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	04/01/1981	
		SPLOST	10/01/2012	09/30/2017
			10/01/2006	09/30/2012
			10/01/2001	09/30/2006
			10/01/1996	09/30/2001
			10/01/1991	09/30/1996
			01/01/1987	12/31/1990
007	Barrow	ELOST	10/01/2011	09/30/2016
			10/01/2006	09/30/2011
			10/01/2001	09/30/2006
			07/01/1997	09/30/2001
		LOST	01/01/1978	
		SPLOST	07/01/2012	06/30/2018
			07/01/2006	06/30/2012
			07/01/2001	06/30/2006
			07/01/1996	06/30/2001
			04/01/1992	03/31/1996
			01/01/1987	12/31/1990
008	Bartow	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	07/01/1985	
		SPLOST	01/01/2014	12/31/2019
			01/01/2008	12/31/2013
			04/01/2003	12/31/2007
			04/01/1997	03/31/2002
			10/01/1993	12/31/1994
			07/01/1989	12/31/1992
009	Ben Hill	ELOST	01/01/2012	12/31/2016
			01/01/2007	12/31/2011
			01/01/2002	12/31/2006
		LOST	07/01/1981	
		SPLOST	07/01/2011	06/30/2017
			07/01/2005	06/30/2011
			07/01/2000	06/30/2005
			07/01/1995	03/31/2000

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX
HISTORICAL RATE CHART**

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effective October 1, 2015

COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
010	Berrien	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		LOST	04/01/1978	
		SPLOST	01/01/2012	12/31/2017
			01/01/2006	12/31/2011
			01/01/2001	12/31/2005
			01/01/1996	12/31/2000
			01/01/1994	12/31/1995
			01/01/1992	12/31/1993
			01/01/1990	12/31/1991
			01/01/1988	12/31/1989
			01/01/1986	12/31/1987
011	Bibb	ELOST	01/01/2011	12/31/2015
			01/01/2006	12/31/2010
			04/01/2000	03/31/2005
		LOST	04/01/1979	
		SPLOST	04/01/2012	03/31/2018
			10/01/2005	03/31/2009
			04/01/1995	03/31/2000
			10/01/1989	12/31/1989
012	Bleckley	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	04/01/1978	
		SPLOST	01/01/2013	12/31/2018
			01/01/2007	12/31/2012
			07/01/2001	06/30/2006
			07/01/1996	06/30/2001
			04/01/1995	06/30/1996
			07/01/1988	09/30/1991
		TSPLOST	01/01/2013	12/31/2022
013	Brantley	ELOST	10/01/2011	09/30/2016
			10/01/2006	09/30/2011
			07/01/2002	09/30/2006
			07/01/1997	06/30/2002
		LOST	04/01/1983	
		SPLOST	01/01/2013	12/31/2018
			01/01/2008	12/31/2012
			04/01/2003	12/31/2007
			04/01/1993	12/31/1997

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX
HISTORICAL RATE CHART**

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effective October 1, 2015

COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
014	Brooks	ELOST	07/01/2014	06/30/2019
			07/01/2009	06/30/2014
			07/01/2004	06/30/2009
			04/01/2000	06/30/2004
		LOST	04/01/1978	
		SPLOST	04/01/2015	03/31/2021
			01/01/2009	12/31/2014
			04/01/2004	12/31/2008
			01/01/2000	03/31/2004
			01/01/1996	12/31/1999
			01/01/1992	12/31/1995
			10/01/1987	09/30/1991
015	Bryan	ELOST	04/01/2013	03/31/2018
			04/01/2008	03/31/2013
			04/01/2003	03/31/2008
			04/01/1998	03/31/2003
		LOST	07/01/1977	
		SPLOST	04/01/2012	03/31/2018
			04/01/2006	03/31/2012
			04/01/2001	03/31/2006
			01/01/1996	12/31/2000
			01/01/1992	12/31/1995
			04/01/1987	06/30/1988
016	Bulloch	ELOST	01/01/2014	12/31/2018
			01/01/2009	12/31/2013
			01/01/2004	12/31/2008
		LOST	07/01/1983	
		SPLOST	10/01/2013	09/30/2019
			10/01/2007	09/30/2013
			10/01/2002	09/30/2007
			10/01/1997	09/30/2002
			10/01/1993	09/30/1997
			10/01/1989	09/30/1993
			10/01/1987	09/30/1989
017	Burke	LOST	01/01/1982	
		SPLOST	04/01/2012	03/31/2018
			04/01/2006	03/31/2012
			04/01/2001	03/31/2006
		TSPLOST	01/01/2013	12/31/2022
018	Butts	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	04/01/1976	
		SPLOST	01/01/2013	12/31/2018
			01/01/2007	12/31/2012
			01/01/2002	12/31/2006
			01/01/1997	12/31/2001
			10/01/1992	12/31/1996
			04/01/1988	09/30/1992

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HISTORICAL RATE CHART**

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
019	Calhoun	ELOST	07/01/2014	06/30/2019
			07/01/2009	06/30/2014
			07/01/2004	06/30/2009
			07/01/1999	06/30/2004
		LOST	04/01/1984	
		SPLOST	07/01/2013	06/30/2019
			07/01/2007	06/30/2013
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
			07/01/1993	06/30/1997
020	Camden	ELOST	07/01/2014	06/30/2019
			07/01/2009	06/30/2014
			01/01/1998	12/31/2002
		LOST	04/01/1978	
		SPLOST	07/01/2013	06/30/2019
			07/01/2007	06/30/2013
			01/01/2003	06/30/2007
			01/01/2000	09/30/2002
			01/01/1995	12/31/1999
			01/01/1991	12/31/1994
			01/01/1987	12/31/1990
021	Candler	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		LOST	07/01/1977	
		SPLOST	04/01/2012	03/31/2018
			04/01/2006	03/31/2012
			04/01/2001	03/31/2006
			04/01/1996	03/31/2001
			10/01/1991	03/31/1996
		TSPLOST	01/01/2013	12/31/2022
022	Carroll	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		LOST	10/01/1977	
		SPLOST	04/01/2015	03/31/2021
			04/01/2009	03/31/2015
			04/01/2004	03/31/2009
			04/01/1999	03/31/2004
			04/01/1994	03/31/1999
			01/01/1987	12/31/1991
023	Catoosa	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	04/01/1976	
		SPLOST	07/01/2014	06/30/2019
			07/01/2009	06/30/2014
			07/01/2004	06/30/2009
			07/01/1999	06/30/2004
			07/01/1994	06/30/1999

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
024	Charlton	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		Other Local	10/01/1988	09/30/1989
		LOST	04/01/1978	
		SPLOST	01/01/2014	12/31/2019
			01/01/2008	12/31/2013
			01/01/2003	09/30/2007
			04/01/1996	03/31/2001
			07/01/1992	12/31/1995
025	Chatham	ELOST	01/01/2012	12/31/2016
			01/01/2007	12/31/2011
		LOST	04/01/1976	
		SPLOST	10/01/2014	09/30/2020
			10/01/2008	09/30/2014
			10/01/2003	09/30/2008
			10/01/1998	09/30/2003
			10/01/1993	09/30/1998
			10/01/1989	09/30/1993
			10/01/1985	09/30/1989
026	Chattahoochee	ELOST	01/01/2011	12/31/2015
			01/01/2008	12/31/2010
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		LOST	04/01/1981	
		SPLOST	04/01/2015	03/31/2020
			01/01/2010	12/31/2014
			01/01/2005	12/31/2009
			04/01/1995	09/30/1998
		TSPLOST	01/01/2013	12/31/2022
027	Chattooga	ELOST	04/01/2012	03/31/2017
			04/01/2007	03/31/2012
			04/01/2002	03/31/2007
			01/01/1999	03/31/2002
		LOST	04/01/1986	
		SPLOST	01/01/2014	12/31/2019
			01/01/2008	12/31/2013
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
			01/01/1994	12/31/1997
			10/01/1989	09/30/1993
			10/01/1985	09/30/1989

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
028	Cherokee	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		SPLOST	07/01/2012	06/30/2018
			07/01/2006	06/30/2012
			07/01/2001	06/30/2006
			07/01/1996	06/30/2001
			07/01/1992	06/30/1996
			07/01/1991	06/30/1992
			07/01/1987	06/30/1991
			10/01/1985	06/30/1986
029	Clarke	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	01/01/1978	
		SPLOST	04/01/2011	12/31/2999
			04/01/2005	03/31/2011
			04/01/2000	03/31/2005
			04/01/1995	03/31/2000
			04/01/1988	03/31/1992
			10/01/1985	09/30/1986
030	Clay	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	04/01/1981	
		SPLOST	01/01/2012	12/31/2017
			01/01/2006	12/31/2011
			01/01/2001	12/31/2005
			01/01/1996	12/31/2000
			01/01/1991	12/31/1995
			10/01/1987	03/31/1990
			01/01/2013	12/31/2022
031	Clayton	ELOST	01/01/2015	12/31/2019
			01/01/2010	12/31/2014
			01/01/2005	12/31/2009
			01/01/2000	12/31/2004
			07/01/1997	12/31/1999
		LOST	04/01/1994	
		MARTA	03/01/2015	
		SPLOST	01/01/2015	12/31/2020
			01/01/2009	12/31/2014
			01/01/2004	12/31/2008

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
032	Clinch	ELOST	04/01/2015	03/31/2020
			01/01/2010	12/31/2014
			01/01/2005	12/31/2009
		Other Local	10/01/1988	09/30/1989
		LOST	01/01/1978	
		SPLOST	01/01/2010	12/31/2015
			01/01/2005	12/31/2009
			01/01/2000	12/31/2004
			01/01/1995	12/31/1999
			01/01/1991	12/31/1994
033	Cobb	ELOST	01/01/2014	12/31/2018
			01/01/2009	12/31/2013
			01/01/2004	12/31/2008
			01/01/1999	12/31/2003
		SPLOST	01/01/2012	12/31/2015
			01/01/2006	12/31/2011
			04/01/1995	03/31/1999
			04/01/1991	03/31/1995
034	Coffee	ELOST	04/01/2015	03/31/2020
			04/01/2010	03/31/2015
			04/01/2005	03/31/2010
			07/01/1997	06/30/2000
		LOST	04/01/1978	
		SPLOST	04/01/2012	03/31/2018
			04/01/2006	03/31/2012
			04/01/2001	03/31/2006
			10/01/1993	12/31/1996
			04/01/1989	09/30/1990
035	Colquitt	ELOST	10/01/2013	09/30/2018
			10/01/2008	09/30/2013
			01/01/2004	09/30/2008
			01/01/1999	12/31/2003
		LOST	04/01/1981	
		SPLOST	01/01/2013	12/31/2018
			01/01/2007	12/31/2012
			01/01/2002	12/31/2006
			04/01/2000	09/30/2001
			04/01/1995	03/31/2000
			01/01/1993	03/31/1994
			04/01/1991	09/30/1991
			04/01/1987	06/30/1989

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
036	Columbia	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	10/01/1977	
		SPLOST	01/01/2011	12/31/2016
			01/01/2006	12/31/2010
			01/01/2001	12/31/2005
			01/01/1996	12/31/2000
			01/01/1991	12/31/1995
		TSPLOST	01/01/2013	12/31/2022
037	Cook	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	04/01/1976	
		SPLOST	10/01/2011	09/30/2017
			10/01/2005	09/30/2011
			10/01/2000	09/30/2005
			10/01/1995	09/30/2000
			04/01/1992	03/31/1995
038	Coweta	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	07/01/1976	
		SPLOST	01/01/2013	12/31/2018
			01/01/2007	12/31/2012
			01/01/2002	12/31/2006
			01/01/1997	12/31/2001
			01/01/1993	12/31/1996
			01/01/1988	12/31/1992
			04/01/1986	06/30/1987
039	Crawford	ELOST	01/01/2014	12/31/2018
			01/01/2009	12/31/2013
			07/01/2003	06/30/2008
			07/01/1998	06/30/2003
		LOST	07/01/1978	
		SPLOST	04/01/2015	03/31/2021
			04/01/2009	03/31/2015
			04/01/2004	03/31/2009
			04/01/1999	03/31/2004
			01/01/1995	12/31/1998
			10/01/1990	09/30/1994
			10/01/1986	09/30/1990

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
040	Crisp	ELOST	10/01/2012	09/30/2017
			10/01/2007	09/30/2012
			10/01/2002	09/30/2007
			10/01/1997	09/30/2002
		LOST	04/01/1977	
		SPLOST	01/01/2012	12/31/2017
			01/01/2006	12/31/2011
			01/01/2001	12/31/2005
			01/01/1996	12/31/2000
			10/01/1991	12/31/1995
			04/01/1987	09/30/1991
			01/01/2013	12/31/2022
		TSPLOST		
041	Dade	ELOST	07/01/2012	06/30/2017
			04/01/2007	03/31/2012
			04/01/2002	03/31/2007
			07/01/1997	03/31/2002
		LOST	04/01/1978	
		SPLOST	07/01/2015	06/30/2021
			07/01/2009	06/30/2015
			07/01/2004	06/30/2009
			10/01/1999	06/30/2004
			04/01/1994	03/31/1999
			07/01/1990	03/31/1993
			01/01/1986	12/31/1989
042	Dawson	ELOST	04/01/2011	03/31/2016
			04/01/2006	03/31/2011
			04/01/2001	03/31/2006
			07/01/1997	03/31/2001
		LOST	01/01/1982	
		SPLOST	07/01/2015	06/30/2021
			07/01/2009	06/30/2015
			01/01/2005	06/30/2009
			01/01/2000	12/31/2004
			01/01/1995	12/31/1999
			07/01/1989	06/30/1994
			01/01/1988	12/31/1988
043	Decatur	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	04/01/1981	
		SPLOST	04/01/2015	03/31/2021
			04/01/2009	03/31/2015
			04/01/2004	03/31/2009
			04/01/1999	03/31/2004
			04/01/1994	03/31/1999
			04/01/1989	03/31/1994
044	DeKalb	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		HOST	07/01/1997	
		MARTA	04/01/1972	

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
045	Dodge	ELOST	04/01/2012	03/31/2017
			04/01/2007	03/31/2012
			04/01/2002	03/31/2007
		LOST	07/01/1981	
		SPLOST	10/01/2014	09/30/2020
			10/01/2008	09/30/2014
			10/01/2003	09/30/2008
			07/01/1998	06/30/2003
			01/01/1988	12/31/1989
		TSPLOST	01/01/2013	12/31/2022
046	Dooly	ELOST	10/01/2015	09/30/2020
			10/01/2010	09/30/2015
			01/01/2006	09/30/2010
			01/01/2001	12/31/2005
		LOST	04/01/1977	
		SPLOST	01/01/2013	12/31/2018
			01/01/2007	12/31/2012
			01/01/2002	12/31/2006
			01/01/1998	12/31/2001
			01/01/1994	12/31/1997
			01/01/1990	12/31/1993
			01/01/1986	12/31/1989
		TSPLOST	01/01/2013	12/31/2022
047	Dougherty	ELOST	10/01/2012	09/30/2017
			10/01/2007	09/30/2012
			10/01/2002	09/30/2007
			10/01/1997	09/30/2002
		LOST	01/01/1979	
		SPLOST	04/01/2011	03/31/2017
			04/01/2005	03/31/2011
			04/01/2000	03/31/2005
			04/01/1995	03/31/2000
			01/01/1990	12/31/1994
			01/01/1986	12/31/1989
048	Douglas	ELOST	01/01/2012	12/31/2016
			01/01/2007	12/31/2011
			01/01/2002	12/31/2006
			07/01/1997	12/31/2001
		LOST	10/01/1976	
		SPLOST	04/01/2010	03/31/2016
			07/01/2002	06/30/2007
			01/01/1996	09/30/1999
			10/01/1985	06/30/1989
049	Early	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		LOST	10/01/1981	
		SPLOST	01/01/2012	12/31/2017
			01/01/2006	12/31/2011
			01/01/2001	12/31/2005
			01/01/1996	12/31/2000
			01/01/1992	12/31/1995

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
050	Echols	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2005	12/31/2007
		LOST	01/01/1991	
		SPLOST	07/01/2013	06/30/2019
			07/01/2007	06/30/2013
			07/01/2002	06/30/2007
			04/01/1998	06/30/2002
			04/01/1993	03/31/1998
051	Effingham	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			01/01/1998	06/30/2002
		LOST	07/01/1977	
		SPLOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			01/01/1998	06/30/2002
			01/01/1994	12/31/1997
			01/01/1990	12/31/1993
052	Elbert	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	01/01/1986	
		SPLOST	07/01/2011	06/30/2017
			07/01/2006	06/30/2011
			07/01/2001	06/30/2006
			07/01/1996	06/30/2001
			04/01/1993	03/31/1996
			01/01/1990	12/31/1992
053	Emanuel	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	01/01/1980	
		SPLOST	01/01/2012	12/31/2017
			01/01/2006	12/31/2011
			04/01/2001	12/31/2005
			04/01/1996	03/31/2001
			04/01/1992	03/31/1996
			04/01/1988	09/30/1990
		TSPLOST	01/01/2013	12/31/2022

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
054	Evans	ELOST	04/01/2014	03/31/2019
			04/01/2009	03/31/2014
			04/01/2004	03/31/2009
			04/01/1999	03/31/2004
		LOST	10/01/1980	
		SPLOST	01/01/2012	12/31/2017
			01/01/2006	12/31/2011
			01/01/2001	12/31/2005
			01/01/1996	12/31/2000
			01/01/1992	12/31/1995
			01/01/1988	12/31/1991
		TSPLOST	01/01/2013	12/31/2022
055	Fannin	ELOST	04/01/2011	03/31/2016
			04/01/2006	03/31/2011
			04/01/2001	03/31/2006
		LOST	04/01/1977	
		SPLOST	10/01/2011	09/30/2017
			10/01/2005	09/30/2011
			10/01/2000	09/30/2005
			10/01/1995	09/30/2000
056	Fayette	ELOST	04/01/2014	03/31/2019
			04/01/2009	03/31/2014
		LOST	10/01/1981	
		SPLOST	04/01/2005	03/31/2010
			04/01/1993	12/31/1993
057	Floyd	ELOST	04/01/2014	03/31/2019
			04/01/2009	03/31/2014
			04/01/2004	03/31/2009
			04/01/2000	03/31/2004
		LOST	04/01/1979	
		SPLOST	04/01/2014	03/31/2019
			07/01/2010	06/30/2013
			04/01/2007	06/30/2010
			10/01/2003	09/30/2005
			04/01/2002	06/30/2003
			04/01/1996	03/31/1999
			04/01/1995	03/31/1996
			01/01/1989	12/31/1992
			07/01/1986	12/31/1986
058	Forsyth	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	04/01/1976	
		SPLOST	07/01/2013	06/30/2019
			07/01/2008	06/30/2013
			07/01/2003	06/30/2008
			07/01/1998	06/30/2003
			07/01/1996	06/30/1998
			04/01/1993	06/30/1996
			04/01/1988	03/31/1993

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
059	Franklin	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		Other Local	04/01/1989	03/31/1990
		LOST	10/01/1987	
		SPLOST	04/01/2011	03/31/2017
			04/01/2005	03/31/2011
			04/01/2000	03/31/2005
			04/01/1995	03/31/2000
			07/01/1992	09/30/1994
060	Fulton	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	04/01/1983	
		MARTA	04/01/1972	
061	Gilmer	ELOST	10/01/2015	09/30/2020
			10/01/2010	09/30/2015
			10/01/2005	09/30/2010
			01/01/2001	09/30/2005
		LOST	04/01/1978	
		SPLOST	10/01/2014	09/30/2020
			10/01/2008	09/30/2014
			01/01/2004	09/30/2008
			07/01/2001	09/30/2003
			04/01/1998	12/31/2000
062	Glascock	ELOST	07/01/2011	06/30/2016
			07/01/2007	06/30/2011
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	01/01/1987	
		SPLOST	04/01/2015	03/31/2021
			04/01/2010	03/31/2015
			04/01/2005	03/31/2010
			04/01/2000	03/31/2005
		TSPLOST	01/01/2013	12/31/2022
063	Glynn	ELOST	01/01/2011	12/31/2015
			07/01/2007	12/31/2010
		LOST	04/01/1978	
		SPLOST	01/01/2007	12/31/2011
			01/01/2002	12/31/2006
			01/01/1997	12/31/2001
			04/01/1988	03/31/1992
			10/01/1985	06/30/1987

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
064	Gordon	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			01/01/1998	06/30/2002
		LOST	04/01/1981	
		SPLOST	04/01/2012	03/31/2018
			04/01/2006	03/31/2012
			04/01/2001	03/31/2006
			01/01/1990	12/31/1993
			04/01/1988	06/30/1989
065	Grady	ELOST	07/01/2015	06/30/2020
			07/01/2010	06/30/2015
			07/01/2005	06/30/2010
			07/01/2000	06/30/2005
		LOST	04/01/1981	
		SPLOST	04/01/2014	03/31/2020
			04/01/2008	03/31/2014
			04/01/2003	03/31/2008
			07/01/1996	06/30/2001
066	Greene	ELOST	10/01/2014	09/30/2019
			01/01/2007	12/31/2011
			01/01/2003	12/31/2006
			07/01/1998	12/31/2002
		LOST	04/01/1983	
		SPLOST	01/01/2015	12/31/2020
			01/01/2009	12/31/2014
			01/01/2005	12/31/2008
			01/01/2000	12/31/2004
			01/01/1995	12/31/1999
			01/01/1993	12/31/1994
			04/01/1987	03/31/1991
067	Gwinnett	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		SPLOST	04/01/2014	03/31/2017
			04/01/2009	03/31/2014
			04/01/2005	03/31/2009
			04/01/2001	03/31/2005
			04/01/1997	03/31/2001
			04/01/1992	03/31/1996
			04/01/1988	03/31/1992
			10/01/1985	09/30/1987

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
068	Habersham	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		LOST	04/01/1983	
		SPLOST	04/01/2015	03/31/2021
			04/01/2008	03/31/2014
			04/01/2003	03/31/2008
			04/01/1998	09/30/2001
			04/01/1993	03/31/1998
			07/01/1988	06/30/1992
069	Hall	ELOST	10/01/2012	09/30/2017
			10/01/2007	09/30/2012
			10/01/2002	09/30/2007
			10/01/1997	09/30/2002
		LOST	01/01/1977	
		SPLOST	07/01/2015	06/30/2020
			07/01/2009	06/30/2015
			07/01/2004	06/30/2009
			07/01/1999	06/30/2004
			04/01/1995	06/30/1999
			07/01/1988	03/31/1991
			10/01/1985	03/31/1988
070	Hancock	ELOST	01/01/2011	12/31/2015
			01/01/2006	12/31/2010
		LOST	01/01/1985	
		SPLOST	04/01/2014	03/31/2019
			04/01/2009	03/31/2014
			01/01/2004	12/31/2008
			01/01/1999	12/31/2003
			07/01/1993	06/30/1998
			07/01/1988	06/30/1993
			10/01/1987	06/30/1988
		TSPLOST	01/01/2013	12/31/2022
071	Haralson	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	10/01/1977	
		SPLOST	04/01/2015	03/31/2021
			04/01/2009	03/31/2015
			04/01/2004	03/31/2009
			04/01/1999	03/31/2004
			07/01/1994	03/31/1999
			04/01/1989	03/31/1994

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
072	Harris	ELOST	01/01/2012	12/31/2016
			01/01/2007	12/31/2011
			10/01/2002	12/31/2006
			10/01/1997	09/30/2002
		LOST	04/01/1977	
		SPLOST	04/01/2014	03/31/2019
			04/01/2009	03/31/2014
			04/01/2004	03/31/2009
			04/01/1999	03/31/2004
			04/01/1994	03/31/1999
			04/01/1991	03/31/1994
		TSPLOST	01/01/2013	12/31/2022
073	Hart	ELOST	01/01/2015	12/31/2019
			01/01/2010	12/31/2014
			01/01/2005	12/31/2009
			01/01/2000	12/31/2004
		LOST	04/01/1991	
		SPLOST	07/01/1978	04/30/1979
			04/01/2012	03/31/2018
			04/01/2006	03/31/2012
			04/01/2001	03/31/2006
			04/01/1996	03/31/2001
			10/01/1993	09/30/1994
			04/01/1991	12/31/1991
			10/01/1985	09/30/1989
074	Heard	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			10/01/2003	12/31/2007
			01/01/2000	09/30/2003
		LOST	04/01/1980	
		SPLOST	04/01/2013	03/31/2019
			04/01/2007	03/31/2013
			04/01/2002	03/31/2007
			07/01/1997	03/31/2002
			07/01/1992	06/30/1997
			04/01/1987	03/31/1992
075	Henry	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		LOST	04/01/1978	
		SPLOST	04/01/2014	03/31/2020
			04/01/2008	03/31/2014
			04/01/2003	03/31/2008
			01/01/1997	12/31/2001

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
076	Houston	ELOST	04/01/2012	03/31/2017
			04/01/2007	03/31/2012
			04/01/2002	03/31/2007
			07/01/1997	09/30/2001
		LOST	04/01/1983	
		SPLOST	10/01/2012	09/30/2018
			10/01/2006	09/30/2012
			10/01/2001	09/30/2006
			07/01/1998	09/30/2001
077	Irwin	ELOST	04/01/2011	03/31/2016
			04/01/2006	03/31/2011
			04/01/2001	03/31/2006
			07/01/1997	06/30/2000
		LOST	10/01/1978	
		SPLOST	07/01/2012	06/30/2018
			07/01/2006	06/30/2012
			07/01/2001	06/30/2006
			01/01/1996	06/30/2001
			01/01/1992	12/31/1995
			01/01/1988	12/31/1991
078	Jackson	ELOST	04/01/2012	03/31/2017
			04/01/2007	03/31/2012
			04/01/2002	03/31/2007
			07/01/1997	03/31/2002
		LOST	01/01/1978	
		SPLOST	07/01/2011	12/31/2016
			07/01/2005	06/30/2011
			04/01/2000	03/31/2005
			07/01/1994	06/30/1999
			04/01/1989	03/31/1993
			10/01/1987	09/30/1988
079	Jasper	ELOST	10/01/2015	09/30/2020
			10/01/2010	09/30/2015
			10/01/2005	09/30/2010
			04/01/2003	09/30/2005
			04/01/1998	03/31/2003
			07/01/1997	03/31/1998
		LOST	01/01/1986	
		SPLOST	04/01/2012	03/31/2018
			04/01/2006	03/31/2012
			01/01/2001	12/31/2005
			04/01/1993	06/30/1997

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
080	Jeff Davis	ELOST	07/01/2013	06/30/2018
			07/01/2008	06/30/2013
			07/01/2003	06/30/2008
			07/01/1999	06/30/2003
		LOST	07/01/1978	
		SPLOST	01/01/2012	12/31/2017
			01/01/2006	12/31/2011
			01/01/2001	12/31/2005
			01/01/1996	12/31/2000
			01/01/1992	12/31/1995
			01/01/1988	12/31/1991
		TSPLOST	01/01/2013	12/31/2022
081	Jefferson	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	07/01/1976	
		SPLOST	01/01/2011	12/31/2015
			01/01/2006	12/31/2010
			01/01/2002	12/31/2005
			04/01/1994	12/31/1995
			07/01/1989	09/30/1990
			01/01/1987	06/30/1988
		TSPLOST	01/01/2013	12/31/2022
082	Jenkins	ELOST	07/01/2015	06/30/2020
			07/01/2010	06/30/2015
			07/01/2005	06/30/2010
			04/01/2000	03/31/2005
		LOST	04/01/1985	
		SPLOST	04/01/2014	03/31/2020
			04/01/2008	03/31/2014
			07/01/2004	03/31/2008
			04/01/1999	12/31/2003
			01/01/1994	12/31/1998
			01/01/1990	12/31/1993
		TSPLOST	01/01/2013	12/31/2022
083	Johnson	ELOST	01/01/2014	12/31/2018
			01/01/2009	12/31/2013
			04/01/2004	12/31/2008
		LOST	07/01/1978	
		SPLOST	10/01/2013	09/30/2019
			10/01/2007	09/30/2013
			07/01/2003	09/30/2007
			07/01/1998	06/30/2003
			07/01/1994	06/30/1998
			07/01/1992	06/30/1994
			01/01/1990	12/31/1991
		TSPLOST	01/01/2013	12/31/2022

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
084	Jones	ELOST	04/01/2014	03/31/2019
			04/01/2009	03/31/2014
			04/01/2004	03/31/2009
			01/01/1999	12/31/2003
		LOST	07/01/1978	
		SPLOST	07/01/2015	06/30/2021
			07/01/2009	06/30/2015
			07/01/2004	06/30/2009
			07/01/1999	06/30/2004
			04/01/1995	03/31/1999
			10/01/1990	06/30/1994
085	Lamar	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		LOST	01/01/1981	
		SPLOST	10/01/2011	09/30/2017
			10/01/2005	09/30/2011
			10/01/2000	09/30/2005
			10/01/1995	09/30/2000
			04/01/1991	09/30/1995
086	Lanier	ELOST	01/01/2014	12/31/2018
			01/01/2009	12/31/2013
			04/01/2004	12/31/2008
			04/01/1999	03/31/2004
		LOST	07/01/1978	
		SPLOST	10/01/2012	09/30/2017
			10/01/2007	09/30/2012
			01/01/2003	09/30/2007
			01/01/1998	06/30/2002
			01/01/1994	12/31/1997
			01/01/1990	12/31/1993
			01/01/1986	12/31/1989
087	Laurens	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		LOST	04/01/1978	
		SPLOST	07/01/2012	06/30/2018
			07/01/2006	06/30/2012
			10/01/2003	06/30/2006
			04/01/1992	06/30/1992
			07/01/1990	09/30/1991
		TSPLOST	01/01/2013	12/31/2022

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
088	Lee	ELOST	10/01/2012	09/30/2017
			10/01/2007	09/30/2012
			10/01/2002	09/30/2007
			01/01/1998	09/30/2002
		Other Local	04/01/1989	03/31/1990
		LOST	04/01/1981	
		SPLOST	10/01/2013	09/30/2019
			10/01/2007	09/30/2013
			10/01/2002	09/30/2007
			04/01/1999	09/30/2002
			04/01/1994	03/31/1999
			04/01/1990	03/31/1994
089	Liberty	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		Other Local	01/01/1989	12/31/1989
		LOST	07/01/1977	
		SPLOST	04/01/2009	03/31/2015
			04/01/2004	03/31/2009
			04/01/1999	03/31/2004
			04/01/1994	03/31/1999
			04/01/1990	03/31/1994
090	Lincoln	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			01/01/2003	06/30/2007
			01/01/1998	12/31/2002
		LOST	10/01/1977	
		SPLOST	01/01/2011	12/31/2016
			01/01/2005	12/31/2010
			01/01/2000	12/31/2004
			01/01/1995	12/31/1999
			10/01/1989	09/30/1994
		TSPLOST	01/01/2013	12/31/2022
091	Long	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			01/01/2003	06/30/2007
			01/01/1998	12/31/2002
		LOST	01/01/1989	
		SPLOST	04/01/2012	03/31/2018
			04/01/2006	03/31/2012
			04/01/2001	03/31/2006
			07/01/1996	06/30/2000

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
092	Lowndes	ELOST	10/01/2012	09/30/2017
			10/01/2007	09/30/2012
			10/01/2002	09/30/2007
			10/01/1997	09/30/2002
		LOST	04/01/1976	
		SPLOST	01/01/2014	12/31/2019
			01/01/2008	12/31/2013
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
			01/01/1994	12/31/1997
			01/01/1990	12/31/1993
			01/01/1987	09/30/1989
093	Lumpkin	ELOST	10/01/2011	09/30/2016
			10/01/2006	09/30/2011
			10/01/2001	09/30/2006
			07/01/1997	06/30/2001
		LOST	04/01/1982	
		SPLOST	04/01/2014	03/31/2020
			04/01/2008	03/31/2014
			04/01/2003	03/31/2008
			01/01/1999	03/31/2003
			01/01/1995	03/31/1998
094	Macon	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	07/01/1977	
		SPLOST	10/01/2010	09/30/2016
			01/01/2006	09/30/2010
			01/01/2001	12/31/2005
			01/01/1999	12/31/2000
			01/01/1996	12/31/1998
			04/01/1992	03/31/1995
			04/01/1988	03/31/1992
		TSPLOST	01/01/2013	12/31/2022
095	Madison	ELOST	07/01/2013	06/30/2018
			07/01/2008	06/30/2013
			07/01/2003	06/30/2008
			04/01/1998	03/31/2003
		LOST	01/01/1983	
		SPLOST	07/01/2014	06/30/2020
			07/01/2008	06/30/2014
			07/01/2003	06/30/2008
			07/01/1998	06/30/2003
			07/01/1994	06/30/1998
			01/01/1990	12/31/1993
			01/01/1986	12/31/1989

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
096	Marion	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		LOST	04/01/1979	
		SPLOST	04/01/2015	03/31/2021
			04/01/2009	03/31/2015
			04/01/2004	03/31/2009
			01/01/1999	12/31/2003
			04/01/1993	03/31/1998
		TSPLOST	01/01/2013	12/31/2022
097	McDuffie	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/2000	12/31/2002
			07/01/1997	12/31/1999
		LOST	04/01/1978	
		SPLOST	01/01/2015	12/31/2020
			01/01/2009	12/31/2014
			01/01/2004	12/31/2008
			01/01/1999	12/31/2003
			10/01/1993	09/30/1998
			04/01/1988	03/31/1993
			04/01/1986	09/30/1987
		TSPLOST	01/01/2013	12/31/2022
098	McIntosh	ELOST	07/01/2014	06/30/2019
			07/01/2009	06/30/2014
			04/01/2004	03/31/2009
			04/01/1999	03/31/2004
		LOST	07/01/1978	
		SPLOST	10/01/2010	09/30/2016
			10/01/2005	09/30/2010
			10/01/2000	09/30/2005
			10/01/1995	09/30/2000
			10/01/1991	09/30/1995
			10/01/1987	09/30/1991
099	Meriwether	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	01/01/1985	
		SPLOST	01/01/2014	12/31/2019
			01/01/2008	12/31/2013
			01/01/2003	12/31/2007
			04/01/1993	06/30/1997

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
100	Miller	ELOST	10/01/2015	09/30/2020
			10/01/2010	09/30/2015
			10/01/2005	09/30/2010
		Other Local	01/01/1989	12/31/1989
		LOST	01/01/1982	
		SPLOST	01/01/2013	12/31/2018
			01/01/2007	12/31/2012
			04/01/2002	12/31/2006
			04/01/1997	03/31/2002
101	Mitchell	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	04/01/1983	
		SPLOST	01/01/2012	12/31/2017
			01/01/2006	12/31/2011
			04/01/2001	12/31/2005
			04/01/1996	03/31/2001
			04/01/1992	03/31/1996
			04/01/1988	03/31/1992
102	Monroe	ELOST	04/01/2014	03/31/2019
			04/01/2009	03/31/2014
			04/01/2004	03/31/2009
			04/01/1999	03/31/2004
		LOST	04/01/1978	
		SPLOST	01/01/2014	12/31/2019
			01/01/2008	12/31/2013
			01/01/2003	12/31/2007
			01/01/1998	12/31/2001
			01/01/1995	12/31/1997
			04/01/1991	03/31/1992
103	Montgomery	ELOST	04/01/2011	03/31/2016
			04/01/2006	03/31/2011
			01/01/2002	03/31/2006
		LOST	04/01/1984	
		SPLOST	01/01/2015	12/31/2020
			01/01/2009	12/31/2014
			01/01/2003	12/31/2007
			07/01/1998	12/31/2002
			07/01/1994	06/30/1998
			10/01/1992	06/30/1994
			10/01/1988	09/30/1992
		TSPLOST	01/01/2013	12/31/2022

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
104	Morgan	ELOST	04/01/2011	03/31/2016
			04/01/2006	03/31/2011
			07/01/2002	03/31/2006
			01/01/1998	12/31/2000
		LOST	01/01/1981	
		SPLOST	04/01/2013	03/31/2019
			04/01/2007	03/31/2013
			04/01/2002	03/31/2007
			04/01/1997	03/31/2002
			04/01/1993	03/31/1997
			04/01/1990	03/31/1993
			07/01/1987	06/30/1989
105	Murray	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		Other Local	10/01/1988	09/30/1989
		LOST	07/01/1982	
		SPLOST	01/01/2013	12/31/2018
			01/01/2007	12/31/2012
			01/01/2002	12/31/2006
			04/01/1995	03/31/2000
			10/01/1990	12/31/1992
106	Muscogee	ELOST	07/01/2015	06/30/2020
			01/01/2010	12/31/2014
			04/01/2004	12/31/2008
			01/01/1998	12/31/2002
		Other Local	01/01/2009	12/31/2999
			07/01/1988	06/30/1989
		LOST	04/01/1976	
		SPLOST	04/01/2000	09/30/2008
			07/01/1993	03/31/2000
		TSPLOST	01/01/2013	12/31/2022
107	Newton	ELOST	01/01/2015	12/31/2019
			01/01/2010	12/31/2014
			01/01/2005	12/31/2009
			01/01/2000	12/31/2004
		LOST	01/01/1978	
		SPLOST	07/01/2011	06/30/2017
			07/01/2005	06/30/2011
			07/01/2000	06/30/2005
			07/01/1995	06/30/2000
			04/01/1988	12/31/1992

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
108	Oconee	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		LOST	04/01/1983	
		SPLOST	10/01/2015	09/30/2021
			10/01/2009	09/30/2015
			10/01/2004	09/30/2009
			01/01/2001	09/30/2004
			01/01/1996	12/31/2000
			01/01/1992	12/31/1995
			01/01/1988	12/31/1991
			10/01/1985	12/31/1987
109	Oglethorpe	ELOST	04/01/2013	03/31/2018
			04/01/2008	03/31/2013
			04/01/2003	03/31/2008
			04/01/1998	03/31/2003
		LOST	10/01/1991	
		SPLOST	10/01/2012	09/30/2017
			10/01/2007	09/30/2012
			10/01/2002	09/30/2007
			10/01/1997	09/30/2002
			10/01/1993	09/30/1997
			10/01/1989	09/30/1993
			10/01/1985	09/30/1989
110	Paulding	ELOST	04/01/2011	03/31/2016
			04/01/2006	03/31/2011
			04/01/2001	03/31/2006
			07/01/1997	03/31/2001
		LOST	01/01/1978	
		SPLOST	04/01/2011	03/31/2017
			04/01/2005	03/31/2011
			04/01/2000	03/31/2005
			04/01/1995	03/31/2000
			04/01/1991	03/31/1995
			01/01/1987	12/31/1990
111	Peach	ELOST	01/01/2011	12/31/2015
			01/01/2006	12/31/2010
			10/01/1997	09/30/2002
		LOST	04/01/1977	
		SPLOST	04/01/2015	03/31/2021
			04/01/2009	03/31/2015
			10/01/2004	03/31/2009
			04/01/2000	09/30/2004
			04/01/1999	03/31/2000
			01/01/1994	09/30/1997
			04/01/1990	12/31/1991
			01/01/1986	03/31/1989

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
112	Pickens	ELOST	01/01/2012	12/31/2016
			01/01/2007	12/31/2011
			01/01/2002	12/31/2006
			07/01/1997	12/31/2001
		LOST	10/01/1985	
		SPLOST	07/01/2014	06/30/2020
			07/01/2008	06/30/2014
			07/01/2003	06/30/2008
113	Pierce	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		Other Local	10/01/1988	09/30/1989
		LOST	04/01/1978	
		SPLOST	04/01/2014	03/31/2020
			10/01/2008	09/30/2013
			10/01/2003	09/30/2008
			07/01/1999	09/30/2003
			04/01/1995	03/31/1999
			04/01/1991	03/31/1995
114	Pike	ELOST	04/01/2013	03/31/2018
			04/01/2007	03/31/2012
			07/01/2002	03/31/2007
			07/01/1997	06/30/2002
		LOST	01/01/1983	
		SPLOST	07/01/2011	06/30/2016
			04/01/2007	09/30/2010
			01/01/2000	12/31/2004
			04/01/1995	06/30/1999
115	Polk	ELOST	01/01/2011	12/31/2015
			01/01/2006	12/31/2010
			01/01/2003	03/31/2005
			01/01/1998	12/31/2002
		LOST	01/01/1981	
		SPLOST	07/01/2014	06/30/2020
			07/01/2008	06/30/2014
			07/01/2003	06/30/2008
			07/01/1998	06/30/2003
			10/01/1993	06/30/1998
			07/01/1989	09/30/1992
116	Pulaski	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	01/01/1982	
		SPLOST	10/01/2010	09/30/2016
			10/01/2004	09/30/2010
			10/01/1999	09/30/2004

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
117	Putnam	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			01/01/2005	06/30/2007
			07/01/2000	12/31/2004
		LOST	01/01/1984	
		SPLOST	10/01/2011	09/30/2016
			10/01/2005	09/30/2011
			04/01/2002	09/30/2005
			04/01/1999	03/31/2002
			01/01/1995	12/31/1998
			01/01/1991	12/31/1994
			07/01/1988	09/30/1990
118	Quitman	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		LOST	04/01/1979	
		SPLOST	01/01/2013	12/31/2018
			01/01/2007	12/31/2012
			04/01/2003	12/31/2006
		TSPLOST	01/01/2013	12/31/2022
119	Rabun	ELOST	07/01/2011	06/30/2016
			07/01/2006	06/30/2011
			01/01/2002	06/30/2006
			01/01/1998	12/31/2001
		LOST	04/01/1983	
		SPLOST	10/01/2013	09/30/2019
			10/01/2007	09/30/2013
			10/01/2002	09/30/2007
			04/01/1998	09/30/2002
			04/01/1993	03/31/1998
120	Randolph		04/01/1989	06/30/1992
		ELOST	07/01/2011	06/30/2016
			07/01/2006	06/30/2011
			01/01/1998	12/31/2002
		LOST	07/01/1981	
		SPLOST	01/01/2012	12/31/2017
			01/01/2006	12/31/2011
			01/01/2002	12/31/2005
			04/01/1997	03/31/2001
			01/01/1993	12/31/1996
			01/01/1989	12/31/1992
		TSPLOST	01/01/2013	12/31/2022

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121	Richmond	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	04/01/1976	
		SPLOST	01/01/2011	03/31/2016
			04/01/2006	12/31/2010
			01/01/2001	12/31/2005
			01/01/1996	12/31/2000
			01/01/1992	12/31/1995
			01/01/1988	12/31/1991
		TSPLOST	01/01/2013	12/31/2022
122	Rockdale	ELOST	04/01/2014	03/31/2019
			04/01/2008	03/31/2013
			04/01/2003	03/31/2008
			01/01/1998	06/30/2002
		HOST	04/01/2002	
		SPLOST	04/01/2011	12/31/2016
			04/01/2005	03/31/2011
			07/01/1999	06/30/2004
			07/01/1996	06/30/1999
			07/01/1992	06/30/1996
			04/01/1990	12/31/1991
			10/01/1987	09/30/1988
123	Schley	ELOST	10/01/2012	09/30/2017
			10/01/2007	09/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	04/01/1978	
		SPLOST	07/01/2013	06/30/2019
			07/01/2007	06/30/2013
			04/01/2003	06/30/2007
			04/01/1987	12/31/1989
		TSPLOST	01/01/2013	12/31/2022
124	Screven	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	07/01/1977	
		SPLOST	01/01/2013	12/31/2018
			01/01/2007	12/31/2012
			01/01/2002	12/31/2006
			01/01/1997	12/31/2001
			01/01/1992	12/31/1996

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
125	Seminole	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1998	06/30/2002
		LOST	04/01/1981	
		SPLOST	04/01/2015	03/31/2021
			01/01/2009	12/31/2014
			07/01/2003	06/30/2008
			07/01/1998	06/30/2003
			04/01/1993	03/31/1998
126	Spalding	ELOST	07/01/2015	06/30/2020
			07/01/2012	06/30/2015
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	01/01/1991	
			01/01/1983	09/30/1989
		SPLOST	01/01/2009	12/31/2014
			04/01/2006	12/31/2008
			07/01/1997	12/31/2001
127	Stephens	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		LOST	10/01/1981	
		SPLOST	07/01/2014	06/30/2020
			07/01/2008	06/30/2014
			07/01/2003	06/30/2008
			10/01/1997	09/30/2002
			10/01/1992	09/30/1997
			10/01/1987	09/30/1992
128	Stewart	ELOST	04/01/2013	03/31/2016
			04/01/2008	03/31/2013
			04/01/2003	03/31/2008
			04/01/1998	03/31/2003
		LOST	04/01/1983	
		SPLOST	04/01/2013	03/31/2019
			04/01/2007	03/31/2013
			07/01/2002	03/31/2007
			01/01/1997	12/31/2001
		TSPLOST	01/01/2013	12/31/2022
129	Sumter	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	10/01/1977	
		SPLOST	01/01/2015	12/31/2020
			01/01/2009	12/31/2014
			01/01/2004	12/31/2008
			07/01/1994	09/30/1997
			07/01/1988	06/30/1992
		TSPLOST	01/01/2013	12/31/2022

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
130	Talbot	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			04/01/2003	12/31/2007
			01/01/1999	03/31/2003
		LOST	04/01/1979	
		SPLOST	01/01/2015	12/31/2020
			01/01/2009	12/31/2014
			01/01/2004	12/31/2008
			01/01/1999	12/31/2003
			04/01/1994	03/31/1998
		TSPLOST	01/01/2013	12/31/2022
131	Taliaferro	ELOST	10/01/2015	09/30/2020
			10/01/2010	09/30/2015
			10/01/2005	09/30/2010
			10/01/2000	09/30/2005
			04/01/1998	09/30/2000
		LOST	01/01/1997	
		SPLOST	04/01/2012	03/31/2018
			04/01/2006	03/31/2012
			04/01/2001	03/31/2006
			04/01/1996	03/31/2001
			04/01/1991	03/31/1995
			04/01/1987	03/31/1991
		TSPLOST	01/01/2013	12/31/2022
132	Tattnall	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			04/01/2003	12/31/2007
			04/01/1998	03/31/2003
		LOST	10/01/1977	
		SPLOST	04/01/2014	03/31/2020
			04/01/2009	03/31/2014
			04/01/2004	03/31/2009
			04/01/1999	03/31/2004
			04/01/1994	03/31/1999
			04/01/1990	03/31/1994
			04/01/1986	03/31/1990
		TSPLOST	01/01/2013	12/31/2022
133	Taylor	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	04/01/1977	
		SPLOST	07/01/2011	06/30/2017
			07/01/2005	06/30/2011
			07/01/2000	06/30/2005
			07/01/1995	06/30/2000
			07/01/1991	06/30/1995
			04/01/1987	03/31/1991
		TSPLOST	01/01/2013	12/31/2022

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
134	Telfair	ELOST	04/01/2014	03/31/2019
			04/01/2009	03/31/2014
			04/01/2004	03/31/2009
			04/01/1999	03/31/2004
		LOST	04/01/1978	
		SPLOST	04/01/2014	03/31/2019
			04/01/2009	03/31/2014
			04/01/2004	03/31/2009
			04/01/1999	03/31/2004
			01/01/1994	09/30/1997
		TSPLOST	01/01/2013	12/31/2022
135	Terrell	ELOST	01/01/2014	12/31/2018
			01/01/2009	12/31/2013
			01/01/2004	12/31/2008
			04/01/1999	12/31/2003
		LOST	01/01/1979	
		SPLOST	01/01/2011	12/31/2016
			01/01/2006	12/31/2010
			01/01/2001	12/31/2005
			01/01/1997	12/31/2000
			01/01/1993	12/31/1996
			01/01/1989	12/31/1992
136	Thomas	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
		LOST	04/01/1993	
		SPLOST	01/01/2013	12/31/2018
			01/01/2007	12/31/2012
			01/01/2001	06/30/2003
			01/01/1990	03/31/1993
			01/01/1986	12/31/1989
137	Tift	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	01/01/1978	
		SPLOST	01/01/2013	12/31/2018
			01/01/2007	12/31/2012
			01/01/2002	12/31/2006
			01/01/1997	12/31/2001
			01/01/1993	09/30/1996

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COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
138	Toombs	ELOST	04/01/2015	03/31/2020
			04/01/2010	03/31/2015
			07/01/2005	03/31/2010
			04/01/2000	09/30/2004
		LOST	01/01/1984	
		SPLOST	01/01/2015	12/31/2020
			01/01/2009	12/31/2014
			01/01/2004	12/31/2008
			01/01/1999	12/31/2003
			01/01/1994	12/31/1998
			01/01/1989	12/31/1993
			04/01/1987	03/31/1988
		TSPLOST	01/01/2013	12/31/2022
139	Towns	ELOST	07/01/2006	06/30/2011
			07/01/2001	06/30/2006
		Other Local	04/01/1983	
		LOST	04/01/2003	
			04/01/1995	03/31/2003
			04/01/1991	03/31/1995
		SPLOST	07/01/2011	06/30/2017
			04/01/1987	03/31/1991
140	Treutlen	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2005	12/31/2007
		LOST	04/01/1978	
		SPLOST	04/01/2013	03/31/2019
			01/01/2007	03/31/2012
			01/01/2002	12/31/2006
		TSPLOST	01/01/2013	12/31/2022
141	Troup	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	10/01/1979	
		SPLOST	01/01/2013	12/31/2018
			01/01/2007	12/31/2012
			01/01/2002	12/31/2006
			10/01/1991	09/30/1993
142	Turner	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	04/01/1978	
		SPLOST	04/01/2012	03/31/2018
			04/01/2006	03/31/2012
			04/01/2001	03/31/2006
			04/01/1996	03/31/2001
			04/01/1995	12/31/1995
			04/01/1991	03/31/1995
			04/01/1986	12/31/1990

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143	Twiggs	ELOST	01/01/2015	12/31/2019
			04/01/2009	03/31/2014
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	01/01/1983	
		SPLOST	04/01/2015	03/31/2020
			01/01/2009	12/31/2013
			01/01/2004	12/31/2008
			10/01/1993	12/31/1997
			07/01/1989	06/30/1993
			04/01/1987	03/31/1989
144	Union	ELOST	07/01/2013	06/30/2018
			07/01/2008	06/30/2013
			07/01/2003	06/30/2008
			07/01/1998	06/30/2003
		LOST	01/01/1982	
		SPLOST	04/01/2015	03/31/2021
			04/01/2009	03/31/2015
			04/01/2004	03/31/2009
			04/01/1999	03/31/2004
			04/01/1995	03/31/1999
			04/01/1991	03/31/1995
			04/01/1987	03/31/1991
145	Upson	ELOST	07/01/2015	06/30/2020
			07/01/2010	06/30/2015
			07/01/2006	06/30/2010
			07/01/2002	09/30/2005
		LOST	07/01/1981	
		SPLOST	07/01/2011	06/30/2016
			04/01/2005	03/31/2011
			04/01/2000	03/31/2005
			04/01/1996	06/30/1999
146	Walker	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	04/01/1976	
		SPLOST	10/01/2014	09/30/2020
			10/01/2008	09/30/2014
			10/01/2003	09/30/2008
			10/01/1998	09/30/2003
			10/01/1993	09/30/1998
			01/01/1988	12/31/1992
147	Walton	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		LOST	10/01/1979	
		SPLOST	01/01/2013	12/31/2018
			01/01/2007	12/31/2012
			01/01/2002	12/31/2006
			04/01/1989	03/31/1992
			01/01/1986	03/31/1989

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

effective October 1, 2015

COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
148	Ware	ELOST	10/01/2012	09/30/2017
			10/01/2007	09/30/2012
			01/01/2003	09/30/2007
			01/01/1998	12/31/2002
		LOST	04/01/1978	
		SPLOST	07/01/2014	06/30/2020
			07/01/2008	06/30/2014
			07/01/2003	06/30/2008
			07/01/1998	06/30/2003
			07/01/1993	06/30/1998
			04/01/1990	03/31/1992
			04/01/1986	03/31/1990
149	Warren	ELOST	04/01/2014	03/31/2019
			04/01/2009	03/31/2014
			01/01/2005	03/31/2009
			01/01/2000	12/31/2004
		LOST	01/01/1978	
		SPLOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
			07/01/1992	06/30/1997
			01/01/1987	12/31/1990
		TSPLOST	01/01/2013	12/31/2022
150	Washington	ELOST	07/01/2011	06/30/2016
			07/01/2006	06/30/2011
		Other Local	10/01/1988	09/30/1989
		LOST	04/01/1978	
		SPLOST	10/01/2014	09/30/2020
			10/01/2009	09/30/2014
			07/01/2005	09/30/2009
			01/01/2001	06/30/2005
			01/01/1998	12/31/2000
			01/01/1995	12/31/1997
			01/01/1993	12/31/1994
		TSPLOST	01/01/2013	12/31/2022
151	Wayne	ELOST	07/01/2014	06/30/2019
			07/01/2009	06/30/2014
			01/01/1998	12/31/2000
		LOST	01/01/1987	
		SPLOST	07/01/2012	06/30/2018
			07/01/2006	06/30/2012
			07/01/2001	06/30/2006
		TSPLOST	01/01/2013	12/31/2022

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX
HISTORICAL RATE CHART**

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effective October 1, 2015

COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
152	Webster	ELOST	04/01/2012	03/31/2017
			04/01/2007	03/31/2012
			04/01/2002	03/31/2007
			04/01/1999	03/31/2002
		LOST	01/01/1999	
		SPLOST	04/01/2012	03/31/2017
			04/01/2006	03/31/2012
			04/01/2001	03/31/2006
			04/01/1993	09/30/1995
			01/01/2013	12/31/2022
		TSPLOST		
153	Wheeler	ELOST	04/01/2011	03/31/2016
			04/01/2006	03/31/2011
			10/01/1999	09/30/2004
		LOST	04/01/1982	
		SPLOST	04/01/2011	03/31/2017
			01/01/2004	12/31/2007
			07/01/1995	12/31/1999
		TSPLOST	01/01/2013	12/31/2022
154	White	ELOST	01/01/2013	12/31/2017
			01/01/2008	12/31/2012
			01/01/2003	12/31/2007
			01/01/1998	12/31/2002
		Other Local	10/01/1988	09/30/1989
		LOST	04/01/1983	
		SPLOST	10/01/2014	09/30/2020
			10/01/2009	09/30/2014
			10/01/2004	09/30/2009
			10/01/1999	09/30/2004
			10/01/1994	09/30/1999
			10/01/1989	09/30/1994
			10/01/1987	03/31/1988
155	Whitfield	ELOST	01/01/2013	12/31/2017
			01/01/2007	12/31/2011
			04/01/2002	12/31/2006
			07/01/1997	03/31/2002
		LOST	04/01/1976	
		SPLOST	07/01/2015	06/30/2019
			01/01/2008	12/31/2010
			04/01/2001	03/31/2006
			04/01/1994	06/30/1995
			01/01/1989	09/30/1991
156	Wilcox	ELOST	07/01/2012	06/30/2017
			07/01/2007	06/30/2012
			07/01/2002	06/30/2007
			07/01/1997	06/30/2002
		LOST	01/01/1982	
		SPLOST	04/01/2012	03/31/2018
			04/01/2006	03/31/2012
			04/01/2001	03/31/2006
			04/01/1996	03/31/2001
			04/01/1992	03/31/1996
			04/01/1988	03/31/1992
			01/01/2013	12/31/2022
		TSPLOST		

**GEORGIA DEPARTMENT OF REVENUE - SALES AND USE TAX
HISTORICAL RATE CHART**

Sales Tax Rates include 4% State Sales Tax (this tax was increased from 3% to 4% April 1, 1989.

effective October 1, 2015

COUNTY CODE	COUNTY NAME	TAX TYPE	EFF DATE	END DATE
157	Wilkes	ELOST	01/01/2014	12/31/2018
			01/01/2009	12/31/2013
			01/01/2004	12/31/2008
		LOST	01/01/1996	
		SPLOST	07/01/2011	06/30/2017
			07/01/2005	06/30/2011
			07/01/2000	06/30/2005
			10/01/1995	06/30/2000
			04/01/1991	09/30/1995
			01/01/1988	12/31/1990
			01/01/2013	12/31/2022
		TSPLOST		
158	Wilkinson	ELOST	04/01/2013	03/31/2018
			04/01/2008	03/31/2013
			04/01/2003	03/31/2008
			04/01/1998	03/31/2003
		LOST	04/01/1981	
		SPLOST	04/01/2014	03/31/2020
			04/01/2008	03/31/2014
			04/01/2003	03/31/2008
			04/01/1998	03/31/2003
			04/01/1993	12/31/1995
			01/01/1989	12/31/1992
			01/01/1987	12/31/1988
159	Worth	ELOST	10/01/2012	09/30/2017
			10/01/2007	09/30/2012
			10/01/2002	09/30/2007
			10/01/1997	09/30/2002
		LOST	04/01/1978	
		SPLOST	07/01/2011	06/30/2016
			07/01/2006	06/30/2011
			07/01/2001	06/30/2006
			07/01/1996	06/30/2001
			04/01/1992	03/31/1996
			04/01/1988	03/31/1992

**Georgia Department of Transportation
Federal Aviation Administration
Aviation Fuel Tax Revenue Use Compliance Plan**

**Appendix C
GEORGIA SALES AND USE TAX RATE CHART
Effective
October 1, 2015**

GEORGIA SALES AND USE TAX RATE CHART

EFFECTIVE October 1, 2015

Code 000 - State Sales Tax 4% included in County Sales Tax Rates below.

<u>CODE</u>	<u>COUNTY</u>	<u>RATE</u>	<u>TYPE</u>	<u>CODE</u>	<u>COUNTY</u>	<u>RATE</u>	<u>TYPE</u>	<u>CODE</u>	<u>COUNTY</u>	<u>RATE</u>	<u>TYPE</u>
001	Appling	8	LSE T	055	Fannin	7	LSE	109	Oglethorpe	7	LSE
002	Atkinson	7	LSE	056	Fayette	6	L E	110	Paulding	7	LSE
003	Bacon	7	LSE	057	Floyd	7	LSE	111	Peach	7	LSE
004	Baker	7	LSE	058	Forsyth	7	LSE	112	Pickens	7	LSE
005	Baldwin	7	LSE	059	Franklin	7	LSE	113	Pierce	7	LSE
006	Banks	7	LSE	060	Fulton	7	M L E	114	Pike	7	LSE
007	Barrow	7	LSE	061	Gilmer	7	LSE	115	Polk	7	LSE
008	Bartow	7	LSE	062	Glascocock	8	LSE T	116	Pulaski	7	LSE
009	Ben Hill	7	LSE	063	Glynn	6	L E	117	Putnam	7	LSE
010	Berrien	7	LSE	064	Gordon	7	LSE	118	Quitman	8	LSE T
011	Bibb	7	LSE	065	Grady	7	LSE	119	Rabun	7	LSE
012	Bleckley	8	LSE T	066	Greene	7	LSE	120	Randolph	8	LSE T
013	Brantley	7	LSE	067	Gwinnett	6	SE	121	Richmond	8	LSE T
014	Brooks	7	LSE	068	Habersham	7	LSE	122	Rockdale	7	SEH
015	Bryan	7	LSE	069	Hall	7	LSE	123	Schley	8	LSE T
016	Bulloch	7	LSE	070	Hancock	8	LSE T	124	Screven	7	LSE
017	Burke	7	LS T	071	Haralson	7	LSE	125	Seminole	7	LSE
018	Butts	7	LSE	072	Harris	8	LSE T	126	Spalding	6	L E
019	Calhoun	7	LSE	073	Hart	7	LSE	127	Stephens	7	LSE
020	Camden	7	LSE	074	Heard	7	LSE	128	Stewart	8	LSE T
021	Candler	8	LSE T	075	Henry	7	LSE	129	Sumter	8	LSE T
022	Carroll	7	LSE	076	Houston	7	LSE	130	Talbot	8	LSE T
023	Catoosa	7	LSE	077	Irwin	7	LSE	131	Taliaferro	8	LSE T
024	Charlton	7	LSE	078	Jackson	7	LSE	132	Tattnall	8	LSE T
025	Chatham	7	LSE	079	Jasper	7	LSE	133	Taylor	8	LSE T
026	Chattahoochee	8	LSE T	080	Jeff Davis	8	LSE T	134	Telfair	8	LSE T
027	Chattooga	7	LSE	081	Jefferson	8	LSE T	135	Terrell	7	LSE
028	Cherokee	6	SE	082	Jenkins	8	LSE T	136	Thomas	7	LSE
029	Clarke	7	LSE	083	Johnson	8	LSE T	137	Tift	7	LSE
030	Clay	8	LSE T	084	Jones	7	LSE	138	Toombs	8	LSE T
031	Clayton	8	M LSE	085	Lamar	7	LSE	139	Towns	7	LS O
032	Clinch	7	LSE	086	Lanier	7	LSE	140	Treutlen	8	LSE T
033	Cobb	6	SE	087	Laurens	8	LSE T	141	Troup	7	LSE
034	Coffee	7	LSE	088	Lee	7	LSE	142	Turner	7	LSE
035	Colquitt	7	LSE	089	Liberty	6	L E	143	Twiggs	7	LSE
036	Columbia	8	LSE T	090	Lincoln	8	LSE T	144	Union	7	LSE
037	Cook	7	LSE	091	Long	7	LSE	145	Upson	7	LSE
038	Coweta	7	LSE	092	Lowndes	7	LSE	146	Walker	7	LSE
039	Crawford	7	LSE	093	Lumpkin	7	LSE	147	Walton	7	LSE
040	Crisp	8	LSE T	094	Macon	8	LSE T	148	Ware	7	LSE
041	Dade	7	LSE	095	Madison	7	LSE	149	Warren	8	LSE T
042	Dawson	7	LSE	096	Marion	8	LSE T	150	Washington	8	LSE T
043	Decatur	7	LSE	097	McDuffie	8	LSE T	151	Wayne	8	LSE T
044	Dekalb	7	M EH	098	McIntosh	7	LSE	152	Webster	8	LSE T
045	Dodge	8	LSE T	099	Meriwether	7	LSE	153	Wheeler	8	LSE T
046	Dooly	8	LSE T	100	Miller	7	LSE	154	White	7	LSE
047	Dougherty	7	LSE	101	Mitchell	7	LSE	155	Whitfield	7	LSE
048	Douglas	7	LSE	102	Monroe	7	LSE	156	Wilcox	8	LSE T
049	Early	7	LSE	103	Montgomery	8	LSE T	157	Wilkes	8	LSE T
050	Echols	7	LSE	104	Morgan	7	LSE	158	Wilkinson	7	LSE
051	Effingham	7	LSE	105	Murray	7	LSE	159	Worth	7	LSE
052	Elbert	7	LSE	106	Muscogee	8	L E OT	060	City of Atlanta	1	O
053	Emanuel	8	LSE T	107	Newton	7	LSE				
054	Evans	8	LSE T	108	Oconee	7	LSE				

**M = MARTA L = LOCAL OPTION S = SPECIAL PURPOSE E = EDUCATIONAL H = HOMESTEAD
O = OTHER LOCAL OPTION T = TRANSPORTATION**

**GO TO: <https://dor.georgia.gov/distributions-section>
FOR NEXT QUARTER'S RATES AND UP-TO-DATE CHANGES**